

**EXHIBIT B**

**Additional Interested Parties or Their Affiliates Which Paul Hastings Represents  
or Has Represented in the Past in Matters *Unrelated* to the Title III Cases<sup>4</sup>**

<b>Additional Interested Parties</b>	<b>Relationship to Debtors</b>	<b>Clients &amp; Their Affiliates</b>
Fidelity and Deposit Co. of Maryland	Litigation Parties	Former client. Entity related to parent is current client.
Dragados USA, Inc.	Parties Filing Lift Stay Motions	Not a client. Entities related to parent are former clients.
Mercedes-Benz Financial	Parties Filing Lift Stay Motions	Not a client. Entities related to parent are former clients.
AIG Insurance Company - Puerto Rico	Parties Filing Notice of Appearance	Not a client. Parent and related entities are current clients.
Continental Casualty Company	Parties Filing Notice of Appearance	Not a client. Entities related to parent are former clients.
First Pacific Advisors, LLC	Parties Filing Notice of Appearance	Current client.
Western Surety Company	Parties Filing Notice of Appearance	Not a client. Entities related to parent are former clients.
Citigroup Global Markets Inc.	Professionals	Current client. Parent and related entities are also current clients.
Deloitte Financial Advisory Services	Professionals	Parent and related entities are current clients.
C & A, S.E.	Other	Not a client. Entities related to parent are current clients.

<sup>4</sup> Certain individuals – Paul Konsig, Manley, Arthur Samodovitz, and Robert Stern – have each submitted email correspondence to the court in connection with their holdings of COFINA bonds. *See* Docket No. 2294. While Paul Hastings does not believe that it has any connection to these individuals, the email correspondence submitted by these individuals does not provide sufficient identifying information to allow Paul Hastings to definitively determine whether it has any connections to these individuals.